

EXPLANATION OF AGENCY FINANCIAL PLAN
AND PROGRESS REPORTS

Budget expenditures

1. Expenditure figures should represent budget expenditures (net), and should include expenditures from permanent authorizations and revolving and management funds, as well as all types of current authorizations. They should cover all budget expenditures that will be reflected on the Monthly Treasury Statement.
2. Actual expenditures reported should agree with amounts reported on the Monthly Treasury Statement.
3. Total expenditures shown on the progress reports in the column headed "Financial Plan" will be the same from month to month. This amount must continue to equal the total shown in the financial plan to be submitted on October 31, 1957, and the amounts for the month, the year to date, and the remainder of the year will come from the plan. These figures will not be changed, even though at the time the report is being made a different total for the year has been indicated in a previous report or is being predicted in the report under preparation. Such changes in the estimate for the year will be reflected only in the "Current status" column.

Civilian employment

Employment will be estimated and reported on the same basis as Line 1, Col. A, of Standard Form 113 (i. e., full-time and regularly scheduled part-time employees on the rolls on the last day of the reporting period, and when-actually-employed employees who work at any time during the month). This will include employees paid from trust funds, allocations from other agencies, reimbursements, and from funds not included in the budget. It will exclude employees of other agencies paid from allocations to those agencies.

Reserves

Amounts reserved from apportionment should equal reserves shown on the apportionment form current as of the date being reported. (Note that balances in revolving funds to be carried forward as estimated on apportionment forms are technically in reserve and should be included in the entry for revolving funds.)

Transmittal

Both the financial plan and each progress report should be transmitted to the Director of the Bureau of the Budget by a letter signed by the head of the agency. The letter transmitting the financial plan should contain an outline of the significant features of the plan, and the letters transmitting the several progress reports should contain a full explanation of any significant deviations from the plan.

(October 7, 1957)